

Amendments to the Abstract

Please amend the abstract, as printed on the front page of the PCT publication, as follows:

The invention concerns a method and a device for converting an input digital value ($Sq1$) quantized in accordance with a first quantization factor ($Cq1$) and encoded on ~~not more than~~ at most $n1$ bits, into an output digital value ($Sq2$) quantized in accordance with a second quantization factor ($Cq2$) and encoded on ~~not more than~~ at most $n2$ bits. The method ~~consists in~~ comprises the steps of: multiplying the input digital value ($Sq1$) by an integer B , encoded on ~~not more than beta~~ at most β bits, so as to generate an intermediate digital value; ~~and (C); in~~ dividing, in fixed point, the first intermediate digital value (C) by the number ~~2alpha~~ 2^α , where ~~alpha~~ α is an integer not greater than $n1 + \beta$, generating the output digital value ($Sq2$). The number ~~$B/2alpha$~~ $B/2^\alpha$ is substantially equal to the ratio of the second quantization factor ($Cq2$) over the first quantization factor ($Cq1$). Additionally, the divider means comprise a Sigma-Delta modulator (20).